

## ARTICLE 81-07.1

### ESTATE TAX

Chapter  
81-07.1-01 Estate Taxes

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Section  
81-07.1-01-01 Terms and Phrases  
81-07.1-01-02 Taxes and Interest Payable  
81-07.1-01-03 Credit for State Death Taxes  
81-07.1-01-04 Valuations  
81-07.1-01-05 Estate Tax Documents

**81-07.1-01-01. Terms and phrases.** Terms and phrases used in this article have the same meaning as those under North Dakota Century Code section 57-37.1-01.

**History:** Effective June 1, 1984; amended effective November 1, 1991.

**General Authority:** NDCC 57-37.1-17

**Law Implemented:** NDCC 57-37.1-01

**81-07.1-01-02. Taxes and interest payable.** Estate taxes are due and payable upon death of a decedent and become delinquent if not paid within fifteen months from the date of death. Interest attaches to unpaid taxes beginning with the expiration of the fifteen-month period. Neither the tax commissioner, the county court, nor any other person has the authority to waive interest which has or which will accrue on unpaid estate taxes on estates of decedents who died prior to July 1, 1987.

**History:** Effective June 1, 1984; amended effective November 1, 1991.

**General Authority:** NDCC 57-37.1-17

**Law Implemented:** NDCC 57-37.1-02, 57-37.1-07

**81-07.1-01-03. Credit for state death taxes.** The credit for state death taxes is computed based upon the federal taxable estate exclusive of adjusted taxable gifts.

**History:** Effective June 1, 1984.

**General Authority:** NDCC 57-37.1-17

**Law Implemented:** NDCC 57-37.1-04

**81-07.1-01-04. Valuations.** Under no circumstances will the tax commissioner be bound by any valuation on the federal estate tax return which

was approved without audit. The tax commissioner reserves the right to change any improper valuation deemed fit and proper.

**History:** Effective June 1, 1984.

**General Authority:** NDCC 57-37.1-17

**Law Implemented:** NDCC 57-37.1-11

**81-07.1-01-05. Estate tax documents.**

1. If the gross value of an estate meets the requirements for filing a federal estate tax return, the following documents must be submitted to the tax commissioner by the personal representative, attorney for the estate, surviving joint tenant, or other heir:
  - a. One copy of a North Dakota estate tax return.
  - b. A copy of decedent's will, if any.
  - c. A copy of the federal estate tax return.
  - d. If there is a North Dakota estate tax due, a duplicate situs affidavit. One copy will be filed with the state treasurer for proper distribution of taxes collected.
  - e. If the estate includes farmland, a supplemental information form listing the assessed value.
  - f. Two certificates of estate tax determination must be filed if the decedent owned real property in North Dakota and died before January 1, 1991. One certificate will be returned to the person responsible for filing it with the register of deeds in the county where the real property is located.
- g. Any other information as the tax commissioner may require.
2. If the decedent died before January 1, 1991, the total value of the estate is under the federal filing requirement, and the estate includes property to which a lien attached upon the death of a decedent, the following documents must be filed with the tax commissioner:
  - a. A verified petition for release of lien.
  - b. Duplicate release of lien. One copy will be returned to the personal representative or the attorney for the estate for filing with the register of deeds in the appropriate county.
3. Except as otherwise provided, the documents required by this section apply to all estates of decedents who died on or after July 1, 1975. For

estates of decedents who died prior to July 1, 1975, the proper forms are those required by the statutes and rules in effect on the date of death of the decedent.

**History:** Effective June 1, 1984; amended effective November 1, 1991.

**General Authority:** NDCC 57-37.1-17

**Law Implemented:** NDCC 57-37.1-17, 57-37.1-21